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Attorneys for Debtors
and Debtors in Possession

UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

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In re                                      :    Chapter 11
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LEHMAN BROTHERS HOLDINGS INC., et al.,     :    Case No. 08-13555 (JMP)
                                           :
                    Debtors.               :    (Jointly Administered)
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NOTICE OF MOTION PURSUANT TO SECTIONS 105(a) AND 502(b) OF THE BANKRUPTCY CODE AND BANKRUPTCY RULE 9019 FOR APPROVAL OF PROCEDURES FOR DETERMINING THE ALLOWED AMOUNT OF CLAIMS FILED BASED ON STRUCTURED SECURITIES ISSUED OR GUARANTEED BY LEHMAN BROTHERS HOLDINGS INC.

PLEASE TAKE NOTICE that a hearing on the annexed motion (the "Motion")

of Lehman Brothers Holdings Inc. ("LBHI"), and its affiliated debtors in the above-referenced

chapter 11 cases, as debtors and debtors in possession (together, the "Debtors") pursuant to

sections 105(a) and 502(b) of title 11 of the United States Code (the "Bankruptcy Code") and

Rule 9019 of the Federal Rules of Bankruptcy Procedure (the "Bankruptcy Rules") for approval

of procedures for determining the allowed amount of claims based on structured securities issued

or guaranteed by LBHI for the purposes of voting and distributions under the Debtors' chapter

11 plan, will be held before the Honorable James M. Peck, United States Bankruptcy Judge, at

the United States Bankruptcy Court, Alexander Hamilton Customs House, Courtroom 601, One

Bowling Green, New York, New York 10004 (the "Bankruptcy Court"), on **May 18, 2011 at**

10:00 a.m. (prevailing Eastern Time) (the "Hearing").

                    PLEASE TAKE FURTHER NOTICE that objections, if any, to the Motion

shall be in writing, shall conform to the Bankruptcy Rules and the Local Rules of the Bankruptcy

Court for the Southern District of New York, shall set forth the name of the objecting party, the

basis for the objection and the specific grounds thereof, shall be filed with the Bankruptcy Court

electronically in accordance with General Order M-399 (which can be found at

www.nysb.uscourts.gov) by registered users of the Bankruptcy Court's case filing system and by

all other parties in interest, on a 3.5 inch disk, preferably in Portable Document Format (PDF),

WordPerfect, or any other Windows-based word processing format (with two hard copies

delivered directly to Chambers), and shall be served upon: (i) the chambers of the Honorable

James M. Peck, One Bowling Green, New York, New York 10004, Courtroom 601; (ii) Weil,

Gotshal & Manges LLP, 700 Louisiana Street, Suite 1600, Houston, Texas 77002, Attn: Alfredo

R. Pérez, Esq., attorneys for the Debtors; (iii) the Office of the United States Trustee for Region

2, 33 Whitehall Street, 21st Floor, New York, New York, 10004, Attn: Tracy Hope Davis, Esq.,

Elisabetta G. Gasparini, Esq., and Andrea B. Schwartz, Esq.; (iv) Milbank, Tweed, Hadley &

McCloy LLP, 1 Chase Manhattan Plaza, New York, New York 10005, Attn: Dennis F. Dunne,

Esq., Evan Fleck, Esq. and Dennis O'Donnell, Esq., attorneys to the official committee of

unsecured creditors appointed in these cases, and (v) all parties who have requested notice in

these chapter 11 cases, so as to be so filed and received by **no later than May 11, 2011 at 4:00**

p.m. (prevailing Eastern Time) (the "Objection Deadline").

PLEASE TAKE FURTHER NOTICE that if an objection to the Motion is not

received by the Objection Deadline, the relief requested shall be deemed unopposed, and the

Bankruptcy Court may enter an order granting the relief sought without a hearing.

PLEASE TAKE FURTHER NOTICE that objecting parties are required to

attend the Hearing, and failure to appear may result in relief being granted or denied upon

default.

Dated: April 27, 2011
      Houston, Texas

/s/ Alfredo R. Pérez
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UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

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In re   :   **Chapter 11**
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LEHMAN BROTHERS HOLDINGS INC., et al.,   :   **Case No. 08-13555 (JMP)**
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                              Debtors.   :   **(Jointly Administered)**
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**MOTION PURSUANT TO SECTIONS 105(a) AND
502(b) OF THE BANKRUPTCY CODE AND BANKRUPTCY
RULE 9019 FOR APPROVAL OF PROCEDURES FOR DETERMINING
THE ALLOWED AMOUNT OF CLAIMS FILED BASED ON STRUCTURED
SECURITIES ISSUED OR GUARANTEED BY LEHMAN BROTHERS HOLDINGS INC.**

TO THE HONORABLE JAMES M. PECK
UNITED STATES BANKRUPTCY JUDGE:

Lehman Brothers Holdings Inc. ("LBHI"), as debtor and debtor in possession

(together with its affiliated debtors in the above-referenced chapter 11 cases, the "Debtors" and,

collectively with their non-debtor affiliates, "Lehman"), files this motion, and respectfully

represents:

Preliminary Statement

1.   LBHI is seeking to establish procedures to efficiently reconcile and

establish the allowed amount for the more than 21,000 proofs of claim listed on Exhibit A

annexed hereto (the "Structured Securities Claims") with aggregate claims of approximately $55

billion[1] for the purposes of voting and distributions under the Plan (as defined below). The

Structured Securities Claims are all based on structured securities issued or guaranteed by LBHI

(the "Structured Securities"). Absent the implementation of the proposed procedures, the claims

reconciliation and objection process for the Structured Securities Claims would be

extraordinarily burdensome on the Debtors, the claimants and the Court.

2.   Prior to the Commencement Date, LBHI and various of its foreign

affiliates issued approximately 5,000 securities with a notional amount of more than $40 billion

to thousands of investors around the globe. Many of these securities were complex structured

notes which provide that the return to the investors at maturity and/or the payment of periodic

interest is linked to the performance of an underlying asset or group of assets including, *inter

alia*, global indices, single stocks, currencies, interest rates, and various credit derivative

instruments and baskets thereof. Many of the Structured Securities issued by LBHI's affiliates

are guaranteed by LBHI.

3.   Because the Structured Securities generally do not have indenture trustees,

the responsibility for filing proofs of claim based on the Structured Securities falls to the record

holders and beneficial holders thereof. The Bar Date Order[2] provided an alternative set of

bespoke claim filing procedures for claims based on a significant number of the Structured

Securities. The procedures proposed herein are intended to ease the administration of the

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[1] This amount includes claims included in these proofs of claims on grounds other than ownership of Structured
Securities. The Motion is only seeking to establish the proposed allowed claim amount for the portion of the
Structured Securities Claims that relate to Structured Securities. The Motion does not have any affect on the
portions of the Structured Securities Claims that are based on claims other than Structured Securities.

[2] The Court's *Order Pursuant to Section 502(2)(b)(9) of the Bankruptcy Code and Bankruptcy Rule 3003(c)(3)
Establishing the Deadline for Filing Proofs of Claim, Approving the Form and Manner of Notice Thereof and
Approving the Proof of Claim Form* [Docket No. 4271] (the "Bar Date Order").

immense number of these complex claims while neither affecting nor modifying in any way the

substantive rights of any claimant to dispute LBHI's proposed allowed claim amounts.

4.   The Debtors and the Court have previously recognized the extraordinary

nature of these cases and established omnibus procedures to enable the Debtors to cope with the

magnitude of the Debtors' assets and liabilities and filed claims. For all of the reasons set forth

herein, this Motion should be approved.

Jurisdiction

5.   This Court has subject matter jurisdiction to consider and determine this

matter pursuant to 28 U.S.C. § 1334. This is a core proceeding pursuant to 28 U.S.C § 157(b).

The statutory basis for the relief requested herein is section 363(b) of the Bankruptcy Code.

Background

6.   Commencing on September 15, 2008 and periodically thereafter (as

applicable, the "Commencement Date"), the Debtors commenced with this Court voluntary cases

under chapter 11 of title 11 of the United States Code (the "Bankruptcy Code"). The Debtors'

chapter 11 cases have been consolidated for procedural purposes only and are being jointly

administered pursuant to Rule 1015(b) of the Federal Rules of Bankruptcy Procedure (the

"Bankruptcy Rules"). The Debtors are authorized to operate their businesses and manage their

properties as debtors in possession pursuant to sections 1107(a) and 1108 of the Bankruptcy

Code.

7.   On September 17, 2008, the United States Trustee for Region 2 (the "U.S.

Trustee") appointed the statutory committee of unsecured creditors pursuant to section 1102 of

the Bankruptcy Code (the "Creditors' Committee").

8.   On September 19, 2008, a proceeding was commenced under the

Securities Investor Protection Act of 1970 ("SIPA") with respect to Lehman Brothers Inc.

("LBI"). A trustee appointed under SIPA (the "SIPC Trustee") is administering LBI's estate.

9.   On January 19, 2009, the U.S. Trustee appointed Anton R. Valukas as

examiner in the above-captioned chapter 11 cases (the "Examiner") and by order, dated January

20, 2009 [Docket No. 2583] the Court approved the U.S. Trustee's appointment of the Examiner.

The Examiner filed its report with the Court on March 11, 2010 [Docket No. 7531].

10.   On January 25, 2011, the Debtors filed their First Amended Joint Chapter

11 Plan (as amended or supplemented from time to time, the "Plan") [Docket No. 14150] and the

Disclosure Statement to the Debtors' First Amended Joint Chapter 11 Plan (as amended or

supplemented from time to time, the "Proposed Disclosure Statement") [Docket No. 14151].

11.   Additional information regarding the Debtors' businesses, capital

structures, and the circumstances leading to the commencement of these chapter 11 cases is

contained in the Affidavit of Ian T. Lowitt Pursuant to Rule 1007-2 of the Local Bankruptcy

Rules for the Southern District of New York in Support of First-Day Motions and Applications,

filed on September 15, 2008 [Docket No. 2]

Relief Requested

12.   By this Motion, pursuant to sections 105(a) and 502(b) of the Bankruptcy

Code and Bankruptcy Rule 9019, the Debtors seek approval of the Structured Securities Claim

Determination Procedures (as defined below) for the determination of the allowed amount of

Structured Securities Claims for the purposes of voting and distributions under the Plan. To the

extent the Plan is not confirmed or the Debtors determine that the compromises included in the

Plan are no longer in the best interests of the Debtors' estates, the Proposed Allowed Claim

Amounts shall no longer have any effect and the Debtors reserve the right to object to the

Structured Securities Claims on all grounds.

13.   The Debtors are not seeking approval of the methodologies utilized to

calculate the Proposed Allowed Claim Amounts (as defined below) in this Motion.

The Structured Securities

14.   Prior to the Commencement Date, in order to provide unique and

customized investment opportunities to its clients, Lehman entities issued structured securities to

investors around the globe. The Structured Securities include certain (i) structured notes issued

by LBHI (the "LBHI Structured Notes");[3] (ii) structured notes issued by Lehman Brothers

Treasury Co., B.V. (the "LBT Notes"); (iii) certificates and warrants issued by Lehman Brothers

Securities N.V.; (iv) structured securities issued by Lehman Brothers (Luxembourg) Equity

Finance S.A.; (v) certificates issued by Lehman Brothers Finance, S.A.; and (vi) structured notes

issued by Lehman Brothers Bankhaus AG. LBHI guaranteed the payments on many of the

Structured Securities issued by its foreign affiliates. Many of the Structured Securities were

issued as part of the European Medium Term Note Program, which predominantly provides that

the return to investors at maturity and/or periodic interest payments is linked to the performance

of an underlying asset or group of assets including, global indices, single stocks, currencies,

interest rates, and various credit derivative instruments and baskets thereof. In some instances,

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[3] This Motion does not apply to the 56 securities actually issued by LBHI under the European Medium Term Note Program that are "Lehman Programs Securities." Pursuant to this Court's *Order Clarifying the Debtors' Supplemental Notice and the Bar Date Order with Respect to Claims Relating to Lehman Programs Securities Issued by LBHI* [Docket No. 11267] (the "LBHI Issued LPS Order"), LBHI will amend its Schedules of Liabilities to adjust the amount of its liabilities for such securities and to reflect that such liabilities are not contingent, unliquidated or disputed. Claims filed based on these 56 securities will be disregarded and LBHI will make distributions on account of such securities to the parties that hold the securities on the books and records of the relevant clearing agencies.

the terms of the securities provide that the principal and/or interest payments due under such securities may be partially or wholly "protected."

15.   Typically, in chapter 11 cases, for widely held debt securities, one claim is filed by the indenture trustee on behalf of all holders of such securities. Individual security holders are not required to file claims. However, the Structured Securities are unique. In objections filed to the Debtor's motion seeking the establishment of a bar date, various holders of Structured Securities noted that most of the Structured Securities do not have indenture trustees or any other party to file a global claim on behalf of all security holders.   As a result, the Debtors included in the Bar Date Order an alternative set of bespoke claim filing procedures for claims based on a significant number of the Structured Securities which provided that claims could be filed by any party, including the record and beneficial holders of the Structured Securities. Such procedures were created pursuant to negotiations between the Debtors and all interested and willing parties. Wilmington Trust Company serves as indenture trustee for certain structured securities issued by LBHI, which securities are the subject of claim number 10082 filed by Wilmington Trust against LBHI. LBHI intends to negotiate the allowed claim amount for claim number 10082 with Wilmington Trust Company and therefore claim 10082 is not subject to this Motion.

16.   More than 21,000 claims were filed against the Debtors based on the Structured Securities in the aggregate in excess of $55 billion.[4] Based on the Debtors review of filed claims, it appears that claimants had a difficult time determining the claim amount based on such securities. Claims were filed in various currencies asserting claims for the notional amount, the face amount, the number of units and/or unliquidated amounts. The valuation methodologies

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[4] This amount includes claims included in these proofs of claims on grounds other than ownership of Structured Securities.

utilized by the claimants, to the extent they were provided, appear to have varied widely. Such

confusion is understandable considering the idiosyncratic nature and characteristics of these

securities. As a result, the review and reconciliation of each of the Structured Securities Claims

has been a laborious and time consuming task. The relief sought in this Motion is necessary to

address the enormous number of Structured Securities Claims that have been filed.

17.   The Debtors' motion seeking approval of the Proposed Disclosure

Statement and solicitation and voting procedures is scheduled to be heard by the Court on June

28, 2011 [Docket No. 15078]. If the Proposed Disclosure Statement and solicitation and voting

procedures are approved by the Court, the Debtors intend to commence solicitation of votes to

accept or reject the Plan shortly thereafter. Approval of the Structured Securities Claims

Determination Procedures (as defined below) will enable the Debtors to determine the allowed

amount of a significant number of the Structured Securities Claims for the purposes of voting

and distributions under the Plan prior to the voting deadline, resulting in holders of such Claims

voting in the proper amounts. In addition, many of the Structured Securities that are filed in

unliquidated amounts would be liquidated, helping crystallize the overall claims pool.

18.   Certain of the Structured Securities Claims include claims based on

grounds other than Structured Securities. The Motion is only seeking to establish procedures for

the determination of the allowed claim amount for the portions of the Structured Securities

Claims that are based on Structured Securities. The Motion does not have any affect on the

portions of the Structured Securities Claims that are based on claims other than Structured

Securities.

The Procedures For Determining
Allowed Amount of Structured Securities Claims

19.   The Debtors anticipate that a large number of Structured Securities Claims

can be reconciled and the allowed claim amounts consensually determined pursuant to the

procedures set forth in this motion. This Motion will describe the allocation of the maximum

amounts owed on each Structured Security to the various entities that hold varying portions of

such security. The Debtors intend to propose allowed claim amounts to each holder of a

Structured Securities Claim for the purposes of voting and distributions under the Plan. The first

step in the determination of the amount for each Structured Securities Claim is to calculate the

value of the underlying Structured Security itself. The Debtors have published two iterations of

their proposed methodologies for valuing Structured Securities. First, the Debtors published

proposed methodologies for valuing the LBT Notes on www.lehman-docket.com on October 29,

2010, and filed such methodologies with the Securities and Exchange Commission on an 8-K.

Following subsequent conversations with various groups of noteholders and the advisors to the

Creditors' Committee, the Debtors modified such methodologies and published such modified

methodologies as Exhibit 11 to the Proposed Disclosure Statement. The Debtors also posted the

modified methodologies on www.lehman-docket.com on January 26, 2011 (as such

methodologies may be amended from time to time prior to the record date for voting on the Plan,

the "Structured Securities Valuation Methodologies"). The Structured Securities Valuation

Methodologies are annexed hereto as Exhibit B. Each time the Debtors published a version of

the methodologies, the Debtors also calculated the Maximum Allowable Amount for each

Structured Security in accordance with such methodologies (the "Maximum Allowable

Amount") and published a list of such amounts on www.lehman-docket.com.

20.   The methodologies used to determine the Maximum Allowable Amount

are similar to those employed by Lehman prior to the Commencement Date to calculate and

record its liabilities for Structured Securities on its books and records. Certain adjustments were

made taking into account the provisions of section 502(b) of the Bankruptcy Code and other

provisions and case law regarding the allowance of claims against a debtor. In addition, the

methodologies were adjusted to reflect negotiated resolutions of divergent opinions among the

Debtors, certain groups of holders of Structured Securities Claims and the Creditors' Committee.

21.   Typically, each Structured Security is held by multiple holders and

divided in varying amounts and proportions. The Debtors are working to allocate the Maximum

Allowable Amounts for the Structured Securities to the holders of claims filed based on the

Structured Securities in proportion to each Claimant's ratable interest in a particular Structured

Security.

22.   Examples of the calculation of a proposed allowed claim amount

calculated in accordance with the procedures described above (the "Proposed Allowed Claim

Amount") for three different claims are included on Exhibit C annexed hereto. The Debtors

propose to calculate the allowed claim amounts for Structured Securities Claims substantially in

the manner set forth on Exhibit C. The Debtors are not seeking approval of the methodologies

utilized to calculate the Proposed Allowed Claim Amounts in this Motion.

23.   If the Structured Securities Claims Determination Procedures (defined

below) are not approved, the Debtors reserve the right to object to the amount of any Structured

Securities Claim and assert that the allowed amount may be different than the applicable

Proposed Allowed Claim Amount.

Notice and Objection Procedures

24.   The procedures proposed in this Motion are not intended to affect or

modify the rights of any holder of a Structured Securities Claim to dispute or challenge the

Debtors' Proposed Allowed Claim Amount or to defend their previously asserted claim amount.

The procedures are intended only to provide for an orderly process whereby the Debtors and the

claimants can seek to resolve any disagreements regarding the claim amounts. To the extent the

Debtors and any claimant are unable to agree on the claim amount following compliance with

the procedures set forth herein, the Court will be the ultimate arbiter of such disputes. The

Debtors propose the following procedures (the "Structured Securities Claim Determination

Procedures") for (i) providing notice to each holder of a Structured Securities Claim (each, a

"Claimant") of their Proposed Allowed Claim Amount, (ii) Claimants to respond to the Proposed

Allowed Claim Amount and (iii) the resolution of responses to the Proposed Allowed Claim

Amount:

(a)   Notice of Proposed Allowed Claim Amount: On or prior to June 15, 2011, the Debtors will publish on www.lehman-docket.com a list of each Structured Security Claim and the corresponding Proposed Allowed Claim Amount.[5] In addition, on or prior to June 24, 2011, the Debtors will send to each holder of a Structured Securities Claim included on the official claims register ("Claims Register") on June 1, 2011 (the "Record Date") a notice substantially in the form annexed hereto as Exhibit D (the "Notice of Proposed Allowed Claim Amount") by overnight mail delivery, fax or email (where available) to each Claimant (and any known attorneys for such Claimant that have appeared in these cases) at the address set forth on the Proof of Claim or relevant claim transfer notice, as applicable.

(b)   Claimant's Response to Proposed Allowed Claim Amount: If any holder of a Structured Securities Claim disputes the Proposed Allowed Claim Amount, then such holder must deliver a written response (a "Response"), so that such Response is actually received no later than 45 days after the

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[5] To the extent the Debtors are unable to complete the calculations for one or more Structured Securities Claims prior to June 15, 2011, the Debtors will identify such Structured Securities Claims and indicate that the Proposed Allowed Claim Amount has not yet been determined. Additionally, the Debtors reserve the right to object to any such claims for voting purposes prior to the deadline to object to claims for voting purposes.

delivery of the Notice of Proposed Allowed Claim Amount (the "Response Deadline") to LBHI at 1271 Avenue of the Americas, New York, NY 10020 (Attn: Holly Clack and Tina Pederson), with a copy to Weil, Gotshal & Manges LLP, 767 Fifth Avenue, New York, New York, 10153 (Attn: Alfredo R. Perez, Esq. and Mark Bernstein, Esq.). Any such Response must specify the grounds for such dispute.

(c)   Claim Allowance. To the extent that any Claimant does not timely deliver a Response as set forth above on or prior to the Response Deadline, (1) such Claimant will be deemed to have consented to the Proposed Allowed Claim Amount for the portion of their claim based on Structured Securities for purposes of voting and distributions under the Plan and (2) Epiq Bankruptcy Solutions, LLC, as the Court-appointed claims agent (the "Claims Agent") shall be authorized to modify the Claims Register to reflect the Proposed Allowed Claim Amount and to reflect that for the portion of their claim based on Structured Securities such claim is deemed allowed in such amount for the purposes of voting and distributions under the Plan.

(d)   Claims ADR. If the Debtors and a Claimant are unable to consensually resolve any timely delivered Response, this Motion shall be deemed to be an objection to such claim and the claim shall be deemed to be a "Contested Claim" as such term is defined in the *Order Pursuant to Section 105 of the Bankruptcy Code, Bankruptcy Rule 9014, and General Order M-390 Authorizing the Debtors to Implement Claims Hearing Procedures and Alternative Dispute Resolution Procedures For Claims Against Debtors* [Docket No. 8474] (the "Claims ADR Order"), and the Debtors may commence the ADR Procedures or schedule a Merits Hearing (as such terms are defined in the Claims ADR Order) in accordance with the provisions of the Claims ADR Order.

25.   The Structured Securities Valuation Methodologies and Proposed Allowed Claim Amounts calculated in accordance therewith are part of a proposed compromise and resolution of various issues relating to the Structured Securities Claims. The Structured Securities Claims are only being allowed pursuant to this Motion for the purposes of voting and distributions under the Debtors' Plan. To the extent the Plan is not confirmed, or the Debtors determine the compromises included in the Plan are no longer in the best interests of the Debtors' estates, the Proposed Allowed Claim Amounts shall no longer have any effect and the Debtors reserve the right to object to the Structured Securities Claims on all grounds.

26.   To date, the Debtors have not completed their review of all of the

Structured Securities Claims. The Debtors reserve the right to object to any of the Structured

Securities Claims on any and all grounds, including, without limitation, that such claims do not

include a blocking number or includes an invalid blocking number, are duplicative of other

claims, have been amended and superseded, or otherwise do not comply with the provisions of

the Bar Date Order.

27.   On March 14, 2011, the Debtors filed the *Motion (I) for Approval of the*

Disclosure Statement and the Form and Manner of Notice of the Disclosure Statement Hearing,

(II) Establishing Solicitation and Voting Procedures, (III) Scheduling a Confirmation Hearing

and (IV) Establishing Notice and Objection Procedures for Confirmation of the Debtors' Joint

Chapter 11 Plan [Docket No. 15078], which seeks, among other things, to establish the

procedures for (i) the Debtors' solicitation of votes to accept or reject the Plan and (ii) voting on

the Plan by claimants. The Debtors intend to modify the proposed solicitation and voting

procedures to address certain issues regarding voting by holders of Structured Securities Claims.

This Motion does not address the procedures for the voting of the Structured Securities Claims.

Holders of the Structured Securities Claims should review to the above referenced motion

regarding such voting procedures.

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**The Approval of The Procedures for The
Determination of the Allowed Amount of Structured Securities
<u>Claims Is in The Best Interests of the Debtors, and their Estates and Creditors</u>**

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28.   Section 105(a) of the Bankruptcy Code provides, in pertinent part, that a

bankruptcy court may "issue any order, process, or judgment that is necessary or appropriate to

carry out the provisions [of the Bankruptcy Code]." 11 U.S.C. § 105(a). Under section 105(a) of

the Bankruptcy Code, the Court has expansive equitable power to fashion any order or decree

that is in the interest of preserving or protecting the value of a debtor's assets. *See, e.g.,*

Chinichian v. Campolongo (In re Chinichian), 784 F.2d 1440, 1443 (9th Cir. 1986) ("Section

105 sets out the power of the bankruptcy court to fashion orders as necessary pursuant to the

purposes of the Bankruptcy Code.") (citations omitted); *Comm. of Equity Sec. Holders v. Lionel*

Corp. (In re Lionel Corp.), 722 F.2d 1063, 1069 (2d Cir. 1983) ("[A] bankruptcy judge must

have substantial freedom to tailor his orders to meet differing circumstances."). The substantial

number of Structures Securities Claims necessitates procedures to enable the Debtors to

administer the claims without incurring the considerable time and expense to the Debtors, the

claimants and the Court. The Court has the power to approve such procedures in connection

with the administration of the Debtors' cases.

29.   This Court has previously recognized the extraordinary nature of the

Debtors' chapter 11 cases and the need for omnibus procedures to enable the Debtors to

administer their estates without having to seek Court approval for each and every action.[6] The

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[6] *See Order Pursuant to Sections 105 and 365 of the Bankruptcy Code to Establish Procedures for the Settlement or Assumption and Assignment of Prepetition Derivative Contracts (and all supplements thereto) [Docket Nos. 2257, 2557, 5292, 5544 and 13932]; Order Approving Consensual Assumption and Assignment of Derivative Contracts [Docket No. 2667]; Order Pursuant to Sections 105(a) and 363(b) of the Bankruptcy Code and Bankruptcy Rule 9019(b) Authorizing the Establishment of Procedures to Terminate Unfunded Commitments and Restructure Corporate Loan Agreements [Docket. No 3753]; Order Granting Debtors Motion Pursuant to Sections 105, 363, and 554(a) of the Bankruptcy Code for Authority to Establish Procedures to Sell or Abandon De Minimis Assets [Docket No. 4021]; Order Pursuant to Section 105(a) of the Bankruptcy Code and Bankruptcy Rule 9019(b) Authorizing the Establishment of Procedures for the Debtors to Compromise and Settle Claims in Respect of the Origination or Purchase of Residential Mortgage Loans [Docket No. 4706]; Order Pursuant to Sections 105(a) and 363(b) of the Bankruptcy Code and Bankruptcy Rule 9019(b) Authorizing the Establishment of Procedures for the Debtors to Compromise Claims of the Debtors in Respect of Real Estate Loans [Docket No. 5187]; Alternative Dispute Resolution Procedures Order for Affirmative Claims Under Derivatives Contracts [Docket No. 5207]; Order Pursuant to Sections 105(a) and 363(b) of the Bankruptcy Code and Rule 9019 of the Federal Rules of Bankruptcy Procedure Establishing Procedures for the Debtors to Transfer Their Interests in Respect of Residential and Commercial Loans Subject to Foreclosure to Wholly-Owned Non-Debtor Subsidiaries, [Docket No. 5272]; Order Pursuant to Sections 105(a) and 363(b) of the Bankruptcy Code and Bankruptcy Rule 9019(a) for the Establishment of Procedures to (i) Restructure, (ii) Make New or Additional Debt or Equity Investments in, and/or (iii) Enter Into Settlements and Compromises in Connection with Existing Real Estate Investments [Docket No. 5912]; Order Pursuant to Sections 105(a) of the Bankruptcy Code and Bankruptcy Rule 9019(b) Authorizing the Establishment of Procedures for the Debtors to Compromise and Settle Prepetition Claims Asserted by the Debtors Against Third Parties [Docket No. 6656]; Order Pursuant to Section 105(a) of the Bankruptcy Code and Bankruptcy Rules 3007 and 9019(b) Approving Settlement Procedures [Docket No. 7936]; and Order Pursuant to Section 105 of the Bankruptcy Code, Bankruptcy Rule 9014, and General order M-390 Authorizing the Debtors to Implement Claims Hearing Procedures and Alternative Dispute Resolution Procedures for Claims Against Debtors [Docket No. 8474].*

other orders providing the Debtors omnibus authority to take certain actions have been effective

in saving the Debtors time and resources, thereby preserving value for the estates.

30.   The reconciliation of the Structured Securities Claims is a monumental

task. The Structured Securities Claim Determination Procedures are intended to enable the

Debtors and the Claimants to agree on the claim amounts for the purposes of voting and

distributions under the Plan without having to participate in expensive and protracted litigation.

Absent such procedures, the Debtors would be forced to file more than 40 separate omnibus

claim objections to the Structured Securities Claims and seek to resolve the claims before the

Court or through established alternative dispute resolution procedures. Due to the complex

nature of the Structured Securities, litigation regarding the allowed claim amounts would be

particularly difficult and costly. Moreover, such litigation could possibly take years to conclude,

delaying distributions to creditors.

31.   The Debtors are not seeking to impose any claim amounts or the

methodologies upon the Claimants. In the event the Structured Securities Claim Determination

Procedures do not facilitate a consensual resolution, all rights of the Claimants are preserved and

the Court would be the ultimate arbiter of any disputes. The Structured Securities Claim

Determination Procedures merely provide a process for the Debtors to propose methodologies to

all holders of Structured Securities Claims for the valuation of such securities and the allowed

amounts of such claims in a uniform fashion. The procedures describe the means by which the

Debtors will allocate the amount owed under each Structured Securities among the various

holders of such securities. Implementation of the Structured Securities Claim Determination

Procedures will greatly benefit the Debtors estates by reducing the time and costs spent

reconciling such claims.

32.   Allowing the Debtors to settle the Structured Securities Claims without further Court approval is an appropriate use of the Court's power under Bankruptcy Rule 9019(b). Bankruptcy Rule 9019(b) permits a court, after a hearing on such notice as the court may direct, to "fix a class or classes of controversies and authorize the trustee to compromise or settle controversies within such class or classes without further hearing or notice." Fed. R. Bankr. P. 9019(b).

33.   Rule 9019 empowers bankruptcy courts to approve settlements "if they are in the best interests of the estate." *Vaughn v. Drexel Burnham Lambert Group, Inc. (In re Drexel Burnham Lambert Group, Inc.)*, 134 B.R. 499, 505 (Bankr. S.D.N.Y. 1991); *see Fisher v. Pereira (In re 47-49 Charles St., Inc.)*, 209 B.R. 618, 620 (S.D.N.Y. 1997); *In re Ionosphere Clubs, Inc.*, 156 B.R. 414, 426 (S.D.N.Y. 1993), *aff'd*, 17 F.3d 600 (2d Cir. 1994). The settlement need not result in the best possible outcome for the debtor, but must not "fall beneath the lowest point in the range of reasonableness." *Drexel Burnham Lambert Group*, 134 B.R. at 505; *see also Cosoff v. Rodman (In re W.T. Grant Co.)*, 699 F.2d 599, 608 (2d Cir. 1983); *In re Spielfogel*, 211 B.R. 133, 144 (Bankr. E.D.N.Y. 1997).

34.   The Debtors will exercise their reasonable business judgment in calculating the Proposed Allowed Claim Amounts and will be guided by the factors relevant to a determination of the reasonableness of such proposed settlements, including:

(a)   the probability of success in the litigation;

(b)   the complexity, expense and likely duration of the litigation;

(c)   all other factors relevant to making a full and fair assessment of the wisdom of the proposed compromise; and

(d)   whether the proposed compromise is fair and equitable to the Debtors, their creditors and other interested parties.

Protective Comm. for Indep. Stockholders of TMT Trailer Ferry, Inc. v. Anderson, 390 U.S. 414, 424 (1968). Basic to the process of evaluating proposed settlements is "the need to compare the terms of the compromise with the likely rewards of litigation." *Id*. at 425.

35.   The Debtors believe, in their reasonable business judgment, that the Structured Securities Claim Determination Procedures constitute a fair and cost-effective method for resolving outstanding Structured Securities Claims and avoid the expenses and risk inherent in litigating such claims. The Debtors have determined that the valuation methodologies are a reasonable approach for the determination of the Proposed Allowed Claim Amounts and the Proposed Allowed Claim Amounts are fair. Given the number of the Structured Securities Claims, the Structured Securities Claim Determination Procedures will spare the Debtors' estates the unnecessary administrative expense incurred if the Debtors were required to object to and litigate each of the Structured Securities Claims. The Debtors submit that the Structured Securities Claim Determination Procedures for determining the Proposed Allowed Claim Amounts meet the standards of section 9019 of the Bankruptcy Code and are in the best interest of the Debtors, their creditors and all parties in interest.

36.   To the extent that the Debtors and any Claimant are unable to agree on the allowed amount of a Structured Securities Claim, this motion shall be deemed an objection to such claim, and "the court, after notice and a hearing, shall determine the amount of such claim in lawful currency of the United States as of the date of the filing of the petition, and shall allow such claim in such amount." 11 U.S.C. § 502(b). A filed proof of claim is "deemed allowed, unless a party in interest . . . objects." 11 U.S.C. § 502(a). If an objection refuting at least one of the claim's essential allegations is asserted, the claimant has the burden to demonstrate the validity of the claim. See *In re Oneida Ltd.,* 400 B.R. 384, 389 (Bankr. S.D.N.Y. 2009); *In re*

Adelphia Commc'ns Corp., Ch. 11 Case No. 02-41729 (REG), 2007 Bankr. LEXIS 660 at *15

(Bankr. S.D.N.Y. Feb. 20, 2007); *In re Rockefeller Ctr. Props.*, 272 B.R. 524, 539 (Bankr.

S.D.N.Y. 2000). Deeming this motion an objection to any unresolved Structured Securities

Claim will enable the Debtors to utilize the procedures set forth in the Claims ADR Order

previously entered by this Court, without the Debtors having to incur the expense of preparing a

separate objection to such claims.

Notice

37.   The Debtors have served notice of this Motion in accordance on (i) the

U.S. Trustee; (ii) the attorneys for the Creditors' Committee; (iii) the Securities and Exchange

Commission; (iv) the Internal Revenue Service; (v) the United States Attorney for the Southern

District of New York; and (vi) all other parties entitled to notice in accordance with the

procedures set forth in the second amended order entered on June 17, 2011 governing case

management and administrative procedures for these cases [Docket No. 9635]. The Debtors

submit that no other or further notice need be provided.

WHEREFORE the Debtors respectfully request that the Court grant the relief requested

herein and such other and further relief as is just.

Dated: April 27, 2011
          Houston, Texas

/s/ Alfredo R. Pérez
Alfredo R. Pérez

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Telephone: (713) 546-5040
Facsimile: (713) 224-9511

Attorneys for Debtors
and Debtors in Possession

Exhibit A

Structured Securities Claims

Included on this Exhibit A is a list of claim numbers, listed in numerical order, that were assigned by Epiq Bankruptcy Solutions, LLC, the court-appointed claims agent, to proofs of claim filed against LBHI. The claims listed on this Exhibit A are the Structured Securities Claims that are subject to this Motion. ALL PARTIES RECEIVING THIS MOTION SHOULD REVIEW THE BELOW LIST TO DETERMINE WHETHER THIS MOTION AFFECTS THEIR CLAIMS AGAINST THE DEBTORS.

6	1447	2179	2779	2814	3500	4032	5052	6552	8000
87	1487	2192	2780	2815	3501	4075	5062	6571	8024
369	1538	2228	2781	2816	3502	4170	5066	6598	8040
382	1539	2499	2782	2817	3503	4200	5081	6685	8041
385	1566	2506	2783	2818	3504	4258	5085	6756	8043
453	1576	2515	2784	2820	3505	4276	5086	6789	8047
454	1607	2516	2785	2821	3506	4313	5087	6797	8241
498	1638	2533	2786	2822	3507	4364	5104	6810	8242
501	1656	2574	2787	2823	3508	4372	5105	6900	8243
503	1662	2575	2788	2824	3559	4373	5153	6910	8247
566	1702	2629	2789	2825	3563	4436	5161	6911	8250
583	1703	2637	2790	2826	3571	4439	5165	6912	8255
767	1744	2664	2791	2827	3582	4466	5167	6954	8256
780	1749	2699	2792	2828	3590	4576	5170	6986	8260
790	1758	2732	2793	2829	3707	4612	5269	7016	8315
795	1766	2754	2794	2830	3708	4613	5271	7046	8319
799	1788	2760	2795	2849	3746	4619	5348	7074	8357
835	1845	2761	2796	2853	3749	4703	5443	7075	8478
911	1865	2762	2797	2860	3755	4759	5555	7077	8485
1113	1943	2763	2798	2880	3794	4776	5568	7134	8545
1146	1944	2764	2799	2881	3802	4833	5644	7292	8560
1152	1945	2765	2800	2940	3809	4862	5656	7323	8606
1158	1946	2766	2801	2996	3810	4886	5712	7399	8613
1168	1953	2767	2802	3018	3813	4888	5765	7412	8660
1176	1972	2768	2803	3295	3825	4896	5859	7563	8661
1177	2037	2769	2804	3296	3860	4901	5915	7648	8662
1194	2040	2770	2805	3391	3870	4971	6105	7664	8674
1203	2048	2771	2806	3492	3911	4972	6121	7808	8675
1214	2057	2772	2807	3493	3929	4983	6162	7809	8691
1233	2059	2773	2808	3494	3996	5004	6180	7849	8810
1321	2067	2774	2809	3495	3999	5005	6199	7857	8844
1356	2123	2775	2810	3496	4002	5010	6210	7877	8913
1435	2137	2776	2811	3497	4026	5011	6213	7938	8925
1442	2144	2777	2812	3498	4030	5042	6214	7942	8927
1443	2152	2778	2813	3499	4031	5049	6502	7988	8928

8949	9794	10302	10837	11191	11274	12213	12424	12988	13625
8965	9795	10303	10841	11192	11279	12214	12425	12989	13626
9016	9796	10305	10853	11193	11280	12215	12426	13023	13627
9059	9841	10317	10857	11194	11298	12216	12427	13024	13628
9066	9848	10318	10858	11195	11377	12221	12428	13065	13629
9076	9925	10329	10864	11196	11379	12241	12431	13098	13631
9077	9932	10336	10892	11197	11380	12246	12432	13114	13632
9099	9945	10337	10893	11198	11435	12254	12433	13119	13634
9111	9955	10360	10899	11199	11436	12255	12434	13303	13635
9114	9956	10362	10901	11200	11443	12274	12436	13347	13636
9115	9958	10364	10902	11201	11456	12277	12437	13356	13637
9116	9977	10426	10903	11202	11457	12278	12439	13365	13638
9129	9978	10439	10912	11203	11458	12280	12440	13366	13639
9133	9982	10448	10913	11204	11459	12281	12441	13367	13641
9140	9988	10453	10924	11205	11492	12282	12442	13368	13642
9195	9996	10454	10931	11207	11517	12283	12443	13382	13643
9279	9998	10455	10934	11208	11524	12284	12444	13383	13644
9308	10002	10464	11034	11209	11525	12285	12445	13389	13645
9310	10015	10465	11036	11210	11526	12286	12446	13391	13818
9311	10034	10519	11041	11211	11545	12287	12447	13413	13895
9411	10037	10532	11081	11212	11553	12288	12448	13414	13911
9431	10038	10533	11097	11213	11581	12290	12458	13463	13954
9488	10039	10558	11100	11214	11582	12291	12459	13474	13955
9491	10040	10569	11101	11215	11586	12307	12460	13482	13957
9498	10042	10575	11102	11216	11587	12320	12481	13602	13958
9532	10051	10589	11169	11217	11589	12323	12551	13603	13961
9538	10052	10612	11170	11218	11596	12325	12560	13605	13983
9543	10053	10668	11171	11219	11974	12336	12563	13606	13984
9550	10054	10693	11172	11220	12042	12341	12736	13608	13985
9571	10055	10699	11173	11221	12046	12345	12737	13609	13986
9572	10056	10707	11174	11222	12048	12346	12753	13610	13987
9585	10057	10751	11177	11223	12050	12349	12822	13611	13988
9598	10081	10754	11178	11224	12053	12364	12823	13612	13989
9600	10090	10762	11179	11225	12054	12366	12824	13613	13990
9614	10092	10765	11180	11226	12057	12367	12825	13614	13991
9624	10106	10768	11181	11232	12058	12378	12826	13615	13992
9643	10108	10776	11182	11233	12087	12379	12827	13616	13996
9693	10134	10783	11183	11236	12133	12381	12833	13617	13997
9694	10150	10788	11184	11237	12146	12395	12916	13618	14024
9699	10207	10801	11185	11240	12148	12396	12971	13619	14029
9731	10208	10805	11186	11242	12158	12397	12977	13620	14030
9755	10290	10806	11187	11243	12177	12398	12981	13621	14194
9756	10291	10807	11188	11248	12185	12414	12984	13622	14268
9757	10298	10827	11189	11257	12202	12422	12985	13623	14307
9790	10299	10834	11190	11273	12212	12423	12986	13624	14323

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14324	15406	16331	17839	19202	21798	22933	24508	25091	25505
14328	15418	16332	17840	19208	21799	22960	24510	25092	25517
14382	15420	16334	17841	19210	21800	22996	24513	25095	25518
14405	15422	16474	17842	19226	21801	22999	24518	25124	25520
14421	15425	16515	17844	19320	21802	23002	24607	25193	25521
14669	15430	16961	17859	19323	21804	23008	24629	25207	25523
14744	15431	16975	17865	19325	21806	23011	24686	25209	25524
14745	15501	17254	18064	19329	21846	23012	24688	25214	25526
14854	15533	17301	18098	19367	21847	23013	24699	25216	25564
14856	15534	17319	18113	19376	21848	23024	24700	25224	25565
14858	15571	17320	18141	19377	21903	23027	24701	25225	25586
15067	15574	17391	18142	19378	21904	23611	24706	25268	25589
15068	15576	17392	18147	19381	21912	23624	24709	25270	25590
15103	15649	17393	18148	19384	21924	23625	24728	25272	25591
15135	15689	17394	18179	19385	22061	23843	24734	25276	25607
15138	15716	17395	18182	19388	22062	23872	24875	25282	26089
15139	15721	17396	18192	19428	22070	23873	24901	25284	26096
15143	15727	17397	18210	19441	22071	23881	24902	25285	26138
15146	15751	17398	18270	19541	22072	23882	24903	25286	26232
15154	15756	17399	18271	19559	22075	23908	24911	25288	26234
15155	15759	17400	18273	19599	22076	23918	24914	25296	26269
15159	15849	17573	18276	19600	22164	23923	24960	25300	26271
15170	15930	17574	18280	19608	22202	23926	24970	25303	26272
15182	15957	17579	18284	19609	22264	24076	24982	25356	26273
15184	15959	17580	18310	19610	22271	24126	24983	25366	26284
15194	16042	17581	18343	19631	22276	24129	24984	25389	26285
15198	16079	17582	18595	19632	22303	24130	24986	25392	26314
15199	16085	17583	18607	19633	22316	24220	24987	25393	26563
15200	16092	17590	18608	19634	22368	24237	24988	25399	26564
15201	16113	17591	18618	19640	22477	24268	24989	25400	27146
15206	16114	17592	18619	19700	22478	24282	24990	25401	27147
15214	16115	17593	18620	19850	22598	24283	24991	25425	27185
15215	16116	17594	18629	20168	22599	24343	24992	25429	27188
15225	16117	17596	18630	20293	22631	24416	24993	25430	27196
15243	16118	17610	18631	20308	22632	24417	24994	25434	27232
15245	16119	17790	18651	20311	22633	24449	24995	25439	27276
15246	16120	17791	18659	20341	22634	24450	24996	25450	27327
15247	16176	17805	18660	20800	22698	24454	24997	25459	27598
15256	16229	17828	18687	21382	22779	24455	25063	25461	27847
15288	16237	17829	18779	21581	22878	24457	25064	25462	27851
15289	16248	17831	18849	21597	22879	24459	25066	25467	27852
15290	16249	17832	18912	21598	22880	24461	25074	25468	27939
15385	16254	17833	18916	21722	22881	24464	25075	25482	27940
15404	16264	17834	18943	21727	22886	24465	25076	25487	28010
15405	16298	17838	19201	21797	22923	24497	25079	25497	28231

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28233	29004	29080	29166	30155	30200	30245	30290	30335	30511
28234	29005	29081	29167	30156	30201	30246	30291	30336	30512
28528	29006	29095	29168	30157	30202	30247	30292	30337	30513
28657	29007	29097	29169	30158	30203	30248	30293	30338	30514
28963	29008	29099	29170	30159	30204	30249	30294	30339	30515
28964	29009	29100	29171	30160	30205	30250	30295	30340	30516
28965	29010	29127	29172	30161	30206	30251	30296	30341	30517
28966	29011	29128	29173	30162	30207	30252	30297	30402	30518
28967	29012	29129	29174	30163	30208	30253	30298	30415	30578
28968	29013	29130	29175	30164	30209	30254	30299	30447	30583
28969	29014	29131	29176	30165	30210	30255	30300	30453	30621
28970	29015	29132	29177	30166	30211	30256	30301	30454	30627
28971	29016	29133	29178	30167	30212	30257	30302	30467	30641
28972	29017	29134	29179	30168	30213	30258	30303	30479	30642
28973	29018	29135	29180	30169	30214	30259	30304	30480	30643
28974	29019	29136	29181	30170	30215	30260	30305	30481	30644
28975	29020	29137	29182	30171	30216	30261	30306	30482	30645
28976	29021	29138	29183	30172	30217	30262	30307	30483	30646
28977	29022	29139	29184	30173	30218	30263	30308	30484	30647
28978	29023	29140	29185	30174	30219	30264	30309	30485	30648
28979	29024	29141	29530	30175	30220	30265	30310	30486	30649
28980	29025	29142	29531	30176	30221	30266	30311	30487	30650
28981	29026	29143	29858	30177	30222	30267	30312	30488	30651
28982	29027	29144	30133	30178	30223	30268	30313	30489	30652
28983	29028	29145	30134	30179	30224	30269	30314	30490	30653
28984	29029	29146	30135	30180	30225	30270	30315	30491	30654
28985	29030	29147	30136	30181	30226	30271	30316	30492	30655
28986	29031	29148	30137	30182	30227	30272	30317	30493	30656
28987	29032	29149	30138	30183	30228	30273	30318	30494	30657
28988	29033	29150	30139	30184	30229	30274	30319	30495	30658
28989	29034	29151	30140	30185	30230	30275	30320	30496	30659
28990	29035	29152	30141	30186	30231	30276	30321	30497	30660
28991	29036	29153	30142	30187	30232	30277	30322	30498	30664
28992	29037	29154	30143	30188	30233	30278	30323	30499	30694
28993	29038	29155	30144	30189	30234	30279	30324	30500	30723
28994	29039	29156	30145	30190	30235	30280	30325	30501	30724
28995	29040	29157	30146	30191	30236	30281	30326	30502	30761
28996	29041	29158	30147	30192	30237	30282	30327	30503	30790
28997	29042	29159	30148	30193	30238	30283	30328	30504	30791
28998	29043	29160	30149	30194	30239	30284	30329	30505	30796
28999	29044	29161	30150	30195	30240	30285	30330	30506	30797
29000	29045	29162	30151	30196	30241	30286	30331	30507	30798
29001	29077	29163	30152	30197	30242	30287	30332	30508	30799
29002	29078	29164	30153	30198	30243	30288	30333	30509	30800
29003	29079	29165	30154	30199	30244	30289	30334	30510	30801

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30802	31633	31870	34208	34680	34888	35041	35136	35220	35297
31078	31635	31885	34291	34681	34889	35044	35137	35221	35299
31079	31636	31955	34347	34682	34890	35046	35138	35222	35301
31091	31637	32005	34348	34687	34891	35050	35140	35224	35305
31126	31638	32009	34350	34688	34894	35051	35142	35225	35307
31127	31639	32040	34392	34695	34904	35052	35144	35227	35308
31135	31641	32086	34393	34701	34905	35054	35147	35228	35313
31145	31645	32094	34394	34702	34906	35056	35148	35230	35314
31153	31653	32138	34397	34703	34907	35058	35149	35231	35315
31172	31753	32145	34416	34708	34959	35068	35153	35233	35316
31206	31835	32179	34432	34735	34960	35070	35155	35234	35318
31209	31836	32180	34438	34750	34962	35071	35157	35237	35319
31232	31837	32181	34439	34765	34972	35072	35159	35240	35320
31236	31838	32182	34440	34771	34976	35075	35167	35242	35321
31237	31839	32183	34441	34780	34978	35076	35168	35244	35322
31238	31840	32184	34445	34786	34981	35077	35175	35251	35323
31288	31841	32185	34446	34787	34982	35078	35180	35252	35328
31292	31842	32186	34447	34791	34984	35079	35182	35253	35331
31295	31843	32387	34455	34792	34985	35083	35183	35255	35336
31297	31844	32457	34471	34793	34993	35084	35184	35256	35337
31299	31845	32482	34503	34799	34996	35085	35185	35257	35338
31303	31846	32492	34509	34800	35005	35086	35189	35258	35340
31304	31847	32506	34520	34801	35006	35087	35190	35261	35341
31306	31848	32517	34543	34804	35007	35098	35192	35262	35342
31308	31849	32528	34564	34805	35008	35100	35193	35263	35343
31309	31850	32551	34575	34806	35011	35105	35194	35264	35346
31310	31851	32591	34578	34808	35016	35106	35196	35267	35347
31311	31852	32634	34580	34809	35017	35107	35197	35268	35348
31314	31853	32729	34590	34811	35018	35108	35198	35270	35349
31317	31854	32730	34594	34818	35019	35109	35199	35271	35350
31324	31855	32759	34636	34820	35020	35110	35202	35273	35352
31325	31856	32780	34638	34823	35022	35115	35203	35277	35353
31335	31857	32782	34641	34825	35025	35116	35204	35278	35354
31336	31858	32783	34642	34826	35026	35124	35208	35279	35355
31347	31859	32789	34645	34830	35027	35125	35209	35283	35356
31349	31860	32790	34646	34834	35028	35126	35210	35284	35357
31394	31861	33007	34657	34837	35029	35127	35211	35285	35359
31395	31862	33049	34658	34843	35031	35128	35212	35286	35360
31404	31863	33051	34659	34844	35032	35129	35213	35287	35361
31406	31864	33052	34660	34845	35033	35130	35214	35288	35362
31407	31865	33174	34662	34846	35034	35131	35215	35289	35363
31411	31866	33176	34663	34854	35035	35132	35216	35290	35364
31412	31867	33415	34664	34862	35036	35133	35217	35291	35365
31413	31868	33670	34668	34868	35037	35134	35218	35293	35366
31416	31869	34190	34679	34887	35040	35135	35219	35295	35367

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35368	35462	35555	35642	35687	35732	35860	35958	36031	36093
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35372	35466	35559	35646	35691	35736	35873	35962	36036	36098
35373	35468	35560	35647	35692	35737	35874	35963	36037	36099
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42201	42307	42388	42466	42534	42642	42720	42782	42827	42872
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42885	42986	43055	43157	43235	43325	43396	43474	43548	43593
42886	42987	43056	43158	43236	43326	43397	43475	43549	43594
42887	42988	43057	43159	43237	43327	43398	43476	43550	43595
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43636	43682	43727	43823	43875	43989	44034	44100	44161	44235
43637	43683	43728	43824	43876	43990	44035	44107	44162	44236
43638	43684	43729	43826	43879	43991	44036	44108	44163	44237
43639	43685	43730	43827	43880	43992	44037	44109	44164	44238
43640	43686	43731	43828	43881	43993	44038	44110	44165	44239
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43644	43690	43735	43833	43885	43997	44042	44114	44169	44248
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46062	46122	46187	46232	46277	46322	46410	46467	46519	46593
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54435	54480	54528	54609	54658	54705	54750	54832	54920	54974
54436	54481	54529	54610	54659	54706	54751	54834	54921	54975
54437	54482	54530	54611	54660	54707	54752	54836	54922	54976
54438	54483	54531	54612	54661	54708	54753	54838	54923	54977
54439	54484	54532	54613	54662	54709	54754	54839	54925	54978
54440	54485	54533	54614	54663	54710	54755	54841	54926	54979
54441	54486	54534	54615	54664	54711	54756	54842	54927	54980
54442	54487	54535	54616	54665	54712	54757	54843	54928	54983
54443	54488	54536	54617	54666	54713	54758	54844	54930	54985
54444	54489	54537	54618	54667	54714	54759	54845	54931	54986
54445	54490	54538	54619	54668	54715	54760	54848	54937	54987
54446	54491	54539	54620	54669	54716	54761	54869	54939	54995
54447	54493	54540	54621	54670	54717	54762	54870	54941	55000
54448	54494	54541	54622	54671	54718	54763	54871	54942	55001
54449	54495	54542	54623	54672	54719	54764	54872	54943	55002
54450	54496	54543	54627	54673	54720	54765	54874	54944	55004
54451	54497	54544	54628	54674	54721	54766	54875	54945	55005
54452	54499	54546	54630	54675	54722	54769	54876	54946	55006
54453	54500	54547	54631	54676	54723	54770	54877	54947	55007
54454	54501	54573	54632	54677	54724	54772	54878	54948	55008
54455	54502	54574	54633	54678	54725	54777	54879	54949	55009
54456	54503	54575	54634	54679	54726	54778	54880	54950	55010
54457	54504	54576	54635	54680	54727	54779	54883	54951	55011
54458	54505	54587	54636	54681	54728	54783	54884	54952	55012
54459	54506	54588	54637	54682	54729	54784	54885	54953	55013
54460	54507	54589	54638	54683	54730	54785	54886	54954	55014
54461	54508	54590	54639	54684	54731	54786	54887	54955	55015
54462	54509	54591	54640	54685	54732	54787	54888	54956	55016
54463	54510	54592	54641	54686	54733	54788	54889	54957	55017
54464	54511	54593	54642	54687	54734	54793	54890	54958	55018
54465	54512	54594	54643	54688	54735	54794	54892	54959	55019
54466	54513	54595	54644	54689	54736	54796	54893	54960	55020
54467	54514	54596	54645	54690	54737	54803	54895	54961	55022
54468	54515	54597	54646	54691	54738	54804	54896	54962	55023
54469	54516	54598	54647	54694	54739	54806	54900	54963	55024
54470	54517	54599	54648	54695	54740	54807	54901	54964	55025
54471	54518	54600	54649	54696	54741	54813	54902	54965	55026
54472	54519	54601	54650	54697	54742	54815	54905	54966	55027
54473	54520	54602	54651	54698	54743	54818	54906	54967	55028
54474	54521	54603	54652	54699	54744	54822	54910	54968	55029
54475	54522	54604	54653	54700	54745	54823	54914	54969	55030
54476	54523	54605	54654	54701	54746	54824	54916	54970	55042

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55044	55105	55172	55252	55304	55359	55406	55451	55496	55682
55045	55107	55173	55253	55305	55360	55407	55452	55497	55683
55046	55108	55174	55256	55306	55361	55408	55453	55498	55685
55047	55109	55175	55257	55307	55362	55409	55454	55500	55694
55051	55110	55176	55258	55308	55363	55410	55455	55501	55695
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55053	55112	55178	55260	55311	55365	55412	55457	55519	55697
55054	55121	55179	55261	55315	55366	55413	55458	55520	55698
55055	55122	55180	55262	55316	55367	55414	55459	55521	55699
55056	55123	55181	55263	55318	55368	55415	55460	55522	55700
55057	55124	55182	55264	55320	55369	55416	55461	55526	55701
55058	55126	55183	55265	55321	55370	55417	55462	55527	55702
55059	55127	55184	55266	55322	55371	55418	55463	55528	55703
55060	55128	55185	55267	55323	55372	55419	55464	55529	55706
55063	55129	55186	55268	55324	55373	55420	55465	55530	55724
55066	55130	55187	55269	55325	55374	55421	55466	55531	55725
55067	55131	55188	55270	55326	55375	55422	55467	55532	55726
55071	55132	55189	55271	55327	55376	55423	55468	55533	55727
55072	55133	55190	55272	55328	55377	55424	55469	55534	55728
55073	55134	55191	55273	55329	55378	55425	55470	55535	55729
55076	55135	55192	55274	55330	55379	55426	55471	55536	55732
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55081	55138	55215	55277	55333	55382	55429	55474	55540	55743
55082	55139	55216	55278	55334	55383	55430	55475	55541	55744
55083	55141	55220	55279	55335	55384	55431	55476	55542	55755
55084	55142	55222	55280	55336	55385	55432	55477	55543	55756
55085	55143	55223	55282	55337	55386	55433	55478	55548	55757
55086	55144	55224	55283	55338	55387	55434	55479	55550	55758
55087	55145	55225	55284	55339	55388	55435	55480	55552	55759
55088	55153	55226	55285	55340	55389	55436	55481	55554	55760
55089	55154	55227	55286	55341	55390	55437	55482	55555	55761
55091	55156	55228	55287	55342	55391	55438	55483	55558	55762
55092	55157	55238	55288	55343	55392	55439	55484	55559	55763
55093	55160	55240	55290	55344	55393	55440	55485	55564	55764
55094	55161	55241	55291	55345	55394	55441	55486	55566	55765
55095	55162	55242	55292	55348	55395	55442	55487	55567	55766
55097	55163	55243	55293	55350	55396	55443	55488	55569	55767
55098	55164	55244	55297	55351	55398	55444	55489	55573	55768
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55100	55166	55247	55299	55353	55401	55446	55491	55603	55770
55101	55168	55248	55300	55354	55402	55447	55492	55636	55771
55102	55169	55249	55301	55356	55403	55448	55493	55638	55772
55103	55170	55250	55302	55357	55404	55449	55494	55680	55773

55774	55833	55945	55995	56055	56136	56205	56250	56315	56360
55775	55834	55946	55996	56056	56137	56206	56252	56316	56361
55776	55837	55947	55997	56057	56138	56207	56253	56317	56362
55777	55838	55948	55998	56060	56141	56208	56254	56318	56363
55778	55839	55949	55999	56061	56142	56209	56255	56319	56364
55779	55840	55950	56000	56062	56143	56210	56256	56320	56365
55780	55841	55951	56001	56064	56151	56211	56259	56321	56366
55781	55842	55952	56002	56066	56155	56212	56262	56322	56367
55782	55844	55953	56003	56067	56156	56213	56263	56323	56368
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55784	55848	55955	56005	56069	56158	56215	56267	56325	56370
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55786	55852	55957	56007	56072	56160	56217	56271	56327	56372
55787	55854	55958	56008	56073	56162	56218	56272	56328	56373
55788	55855	55959	56009	56074	56163	56219	56276	56329	56374
55789	55856	55960	56011	56081	56164	56220	56277	56330	56375
55790	55857	55961	56012	56082	56165	56221	56279	56331	56376
55791	55858	55962	56013	56087	56168	56222	56280	56332	56377
55792	55859	55963	56014	56091	56169	56223	56281	56333	56378
55793	55860	55964	56015	56092	56171	56224	56282	56334	56379
55794	55862	55965	56016	56094	56172	56225	56284	56335	56380
55795	55863	55966	56017	56095	56173	56226	56285	56336	56381
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55797	55895	55968	56019	56097	56176	56228	56287	56338	56383
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55811	55902	55972	56023	56101	56183	56232	56291	56342	56387
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55814	55905	55975	56026	56113	56186	56235	56295	56345	56390
55815	55906	55976	56028	56114	56187	56236	56296	56346	56391
55816	55907	55977	56031	56115	56188	56237	56297	56347	56392
55817	55908	55978	56034	56116	56191	56238	56298	56348	56393
55818	55912	55979	56037	56117	56194	56239	56301	56349	56394
55819	55913	55981	56038	56118	56195	56240	56302	56350	56395
55820	55915	55982	56041	56119	56196	56241	56306	56351	56396
55822	55934	55983	56042	56121	56197	56242	56307	56352	56397
55823	55935	55984	56043	56122	56198	56243	56308	56353	56398
55824	55936	55985	56044	56123	56199	56244	56309	56354	56399
55825	55937	55986	56048	56124	56200	56245	56310	56355	56400
55826	55938	55989	56050	56125	56201	56246	56311	56356	56401
55827	55939	55992	56051	56127	56202	56247	56312	56357	56402
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56405	56453	56509	56556	56614	56685	56770	56845	56921	56984
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56410	56460	56514	56562	56619	56696	56780	56850	56929	56996
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56416	56464	56518	56567	56626	56700	56784	56863	56935	57014
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56418	56466	56520	56569	56630	56704	56792	56865	56940	57036
56419	56467	56521	56570	56631	56709	56812	56868	56941	57037
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56421	56469	56524	56572	56633	56711	56814	56870	56947	57045
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56427	56475	56530	56578	56642	56720	56820	56876	56954	57055
56428	56476	56531	56579	56643	56723	56821	56877	56955	57057
56429	56477	56532	56580	56644	56724	56822	56878	56956	57058
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56431	56481	56534	56582	56646	56726	56824	56880	56958	57060
56432	56482	56535	56583	56649	56727	56825	56881	56959	57061
56433	56490	56536	56584	56652	56728	56826	56882	56960	57062
56434	56491	56537	56585	56653	56730	56827	56883	56961	57064
56435	56492	56538	56586	56654	56731	56828	56885	56962	57065
56436	56493	56539	56587	56655	56732	56829	56888	56963	57067
56437	56494	56540	56589	56660	56733	56830	56889	56964	57068
56438	56495	56541	56590	56661	56734	56831	56890	56965	57069
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56441	56497	56543	56593	56663	56736	56833	56892	56967	57071
56442	56498	56544	56594	56664	56737	56834	56893	56968	57072
56443	56499	56545	56595	56666	56738	56835	56894	56969	57075
56444	56500	56546	56596	56669	56739	56836	56897	56970	57076
56445	56501	56547	56598	56671	56740	56837	56898	56971	57081
56446	56502	56548	56603	56672	56741	56838	56914	56972	57084
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56449	56505	56551	56607	56677	56744	56841	56917	56975	57090
56450	56506	56552	56608	56681	56755	56842	56918	56976	57091
56451	56507	56553	56612	56682	56768	56843	56919	56982	57092
56452	56508	56554	56613	56684	56769	56844	56920	56983	57093

57094	57158	57217	57289	57405	57464	57523	57590	57638	57694
57096	57159	57219	57291	57406	57467	57524	57591	57639	57695
57097	57160	57221	57292	57407	57468	57525	57592	57640	57696
57098	57161	57222	57293	57408	57470	57526	57593	57641	57697
57099	57162	57225	57295	57410	57474	57527	57594	57642	57698
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57102	57167	57230	57298	57412	57477	57529	57596	57647	57700
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57113	57177	57238	57309	57421	57489	57542	57603	57661	57707
57115	57178	57243	57310	57422	57490	57543	57604	57663	57710
57116	57179	57244	57312	57423	57491	57544	57605	57664	57711
57117	57181	57245	57313	57425	57492	57554	57606	57665	57712
57118	57182	57246	57314	57426	57493	57555	57607	57666	57717
57119	57184	57247	57315	57427	57494	57557	57608	57667	57718
57120	57185	57248	57317	57429	57495	57560	57609	57668	57719
57123	57186	57250	57318	57431	57496	57561	57610	57669	57720
57124	57187	57252	57319	57432	57497	57562	57611	57670	57721
57126	57188	57253	57320	57433	57498	57563	57612	57671	57722
57127	57191	57254	57321	57434	57499	57564	57613	57672	57723
57128	57192	57256	57322	57435	57500	57565	57614	57673	57724
57129	57193	57257	57323	57436	57501	57566	57615	57674	57725
57130	57194	57259	57324	57437	57502	57567	57616	57675	57726
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57133	57196	57261	57326	57439	57504	57569	57619	57677	57728
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57136	57199	57264	57330	57443	57508	57572	57622	57680	57731
57137	57200	57265	57332	57444	57509	57573	57623	57681	57732
57138	57201	57266	57333	57446	57510	57578	57624	57682	57734
57139	57202	57267	57334	57449	57511	57579	57625	57683	57735
57140	57205	57268	57338	57451	57512	57580	57626	57684	57736
57141	57207	57269	57396	57452	57513	57581	57628	57685	57741
57144	57208	57270	57397	57453	57514	57582	57629	57686	57743
57145	57209	57271	57398	57454	57516	57583	57630	57687	57744
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57153	57211	57273	57400	57457	57518	57585	57632	57689	57746
57154	57212	57274	57401	57459	57519	57586	57634	57690	57747
57155	57213	57275	57402	57460	57520	57587	57635	57691	57748
57156	57215	57276	57403	57462	57521	57588	57636	57692	57749
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57751	57811	57885	57956	58001	58049	58111	58392	58498	58548
57752	57812	57886	57957	58002	58050	58113	58393	58499	58549
57753	57813	57887	57958	58003	58051	58119	58394	58500	58550
57754	57814	57888	57959	58004	58052	58120	58395	58501	58551
57755	57815	57890	57960	58005	58053	58211	58396	58502	58552
57756	57816	57891	57961	58006	58054	58221	58397	58504	58553
57757	57817	57892	57962	58007	58055	58222	58398	58505	58554
57758	57818	57893	57963	58008	58056	58223	58400	58506	58555
57759	57819	57894	57964	58009	58057	58224	58401	58507	58556
57762	57821	57895	57965	58010	58058	58225	58413	58508	58557
57764	57822	57896	57966	58011	58059	58226	58414	58509	58558
57765	57823	57897	57967	58012	58060	58227	58415	58510	58559
57766	57824	57900	57968	58013	58061	58234	58416	58511	58561
57769	57826	57918	57969	58014	58062	58235	58430	58512	58562
57771	57827	57919	57970	58015	58063	58239	58431	58513	58563
57772	57828	57922	57971	58016	58064	58247	58432	58514	58564
57774	57832	57923	57972	58017	58065	58339	58433	58515	58565
57776	57834	57924	57973	58021	58073	58341	58434	58516	58566
57777	57835	57925	57974	58022	58074	58345	58435	58517	58567
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57779	57837	57930	57976	58024	58076	58347	58437	58519	58569
57780	57842	57931	57977	58025	58077	58348	58438	58520	58570
57781	57844	57933	57978	58026	58078	58349	58459	58521	58571
57784	57845	57934	57979	58027	58079	58350	58460	58522	58572
57790	57846	57935	57980	58028	58080	58365	58461	58523	58573
57791	57849	57936	57981	58029	58081	58366	58475	58524	58574
57792	57850	57937	57982	58030	58082	58367	58477	58525	58575
57793	57851	57938	57983	58031	58083	58368	58478	58526	58576
57794	57853	57939	57984	58032	58084	58371	58479	58527	58577
57795	57854	57940	57985	58033	58088	58372	58480	58528	58578
57796	57855	57941	57986	58034	58091	58373	58481	58529	58585
57797	57857	57942	57987	58035	58092	58374	58482	58530	58587
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63096	63141	63190	63235	63284	63347	63429	63547	63621	63704
63097	63142	63191	63236	63285	63348	63430	63548	63622	63707
63098	63143	63192	63237	63286	63349	63432	63549	63623	63708
63099	63144	63193	63238	63287	63350	63433	63550	63624	63712
63100	63145	63194	63239	63288	63353	63434	63551	63625	63714
63101	63146	63195	63240	63289	63354	63435	63552	63626	63715
63102	63150	63196	63241	63290	63355	63436	63553	63627	63719
63103	63151	63197	63242	63291	63358	63441	63561	63628	63720
63104	63152	63198	63244	63292	63359	63442	63563	63629	63721
63105	63153	63199	63245	63293	63364	63444	63564	63630	63722
63106	63154	63200	63246	63294	63365	63446	63565	63631	63724
63107	63155	63201	63247	63295	63366	63447	63566	63632	63726
63108	63156	63202	63248	63296	63367	63448	63567	63633	63727
63109	63157	63203	63249	63297	63368	63449	63568	63634	63728
63110	63158	63204	63250	63298	63370	63450	63569	63635	63729
63111	63159	63205	63251	63311	63371	63465	63570	63636	63730
63112	63160	63206	63252	63312	63372	63469	63572	63637	63733
63113	63161	63207	63253	63313	63373	63470	63580	63638	63734
63114	63162	63208	63254	63314	63374	63471	63581	63639	63735
63115	63163	63209	63255	63315	63375	63474	63582	63640	63736
63116	63164	63210	63256	63316	63376	63475	63583	63641	63737
63117	63166	63211	63257	63317	63377	63477	63584	63642	63739
63118	63167	63212	63258	63318	63389	63482	63585	63643	63740
63119	63168	63213	63259	63319	63390	63483	63586	63644	63742

63743	63813	63875	63920	63965	64016	64140	64321	64637	64937
63744	63814	63876	63921	63966	64017	64141	64323	64638	64939
63748	63815	63877	63922	63967	64020	64142	64331	64652	64970
63749	63816	63878	63923	63968	64021	64145	64385	64653	64972
63750	63817	63879	63924	63969	64022	64146	64386	64657	64973
63751	63818	63880	63925	63970	64023	64147	64387	64665	64974
63752	63819	63881	63926	63971	64024	64148	64388	64670	64977
63753	63820	63882	63927	63972	64025	64149	64396	64705	64995
63757	63821	63883	63928	63973	64029	64150	64409	64707	65031
63758	63822	63884	63929	63974	64031	64151	64414	64850	65032
63759	63823	63885	63930	63975	64034	64152	64424	64851	65033
63761	63824	63886	63931	63976	64035	64153	64425	64852	65059
63762	63825	63887	63932	63977	64036	64154	64460	64857	65061
63763	63826	63888	63933	63978	64043	64155	64466	64858	65090
63764	63827	63889	63934	63979	64045	64156	64469	64862	65102
63765	63829	63890	63935	63980	64047	64157	64476	64863	65120
63766	63830	63891	63936	63981	64048	64165	64488	64864	65128
63767	63831	63892	63937	63982	64050	64171	64512	64866	65129
63770	63832	63893	63938	63983	64051	64173	64514	64873	65143
63771	63833	63894	63939	63984	64052	64174	64516	64876	65158
63773	63834	63895	63940	63985	64054	64175	64518	64877	65159
63774	63835	63896	63941	63986	64055	64176	64519	64894	65160
63775	63836	63897	63942	63987	64056	64177	64521	64895	65162
63776	63837	63898	63943	63988	64057	64178	64548	64896	65163
63777	63838	63899	63944	63989	64059	64179	64555	64897	65164
63780	63846	63900	63945	63990	64061	64180	64579	64898	65203
63781	63849	63901	63946	63991	64062	64181	64583	64899	65204
63785	63852	63902	63947	63992	64064	64182	64586	64900	65205
63786	63854	63903	63948	63993	64067	64183	64589	64901	65226
63790	63856	63904	63949	63994	64072	64184	64595	64902	65242
63791	63857	63905	63950	63995	64073	64185	64596	64903	65258
63795	63858	63906	63951	63996	64074	64186	64597	64904	65266
63796	63860	63907	63952	63997	64078	64187	64598	64905	65272
63797	63862	63908	63953	63998	64079	64188	64599	64906	65280
63798	63864	63909	63954	63999	64080	64189	64600	64907	65284
63799	63865	63910	63955	64000	64100	64190	64601	64908	65291
63800	63866	63911	63956	64001	64101	64248	64602	64909	65305
63803	63867	63912	63957	64002	64106	64249	64603	64910	65306
63805	63868	63913	63958	64003	64108	64252	64607	64911	65307
63807	63869	63914	63959	64008	64109	64264	64616	64912	65311
63808	63870	63915	63960	64011	64110	64306	64621	64913	65330
63809	63871	63916	63961	64012	64111	64309	64625	64919	65331
63810	63872	63917	63962	64013	64135	64315	64626	64920	65332
63811	63873	63918	63963	64014	64138	64316	64627	64926	65333
63812	63874	63919	63964	64015	64139	64319	64633	64928	65334

65335	65439	65645	66088	66485	66879	67069	67276
65336	65440	65648	66090	66487	66884	67070	67277
65337	65441	65665	66100	66488	66921	67078	67287
65338	65442	65670	66106	66489	66926	67083	67314
65339	65443	65672	66112	66490	66929	67108	67315
65349	65444	65673	66136	66491	66944	67109	67326
65351	65445	65696	66137	66492	66948	67115	67353
65352	65446	65711	66158	66493	66954	67116	67354
65354	65447	65713	66159	66501	66955	67117	67361
65360	65448	65714	66164	66520	66956	67120	67362
65361	65449	65715	66244	66522	66957	67121	67370
65362	65450	65716	66245	66528	66958	67126	67371
65363	65451	65717	66247	66531	66959	67143	67373
65364	65452	65720	66248	66532	66962	67146	67414
65374	65453	65764	66249	66533	66980	67148	67417
65375	65454	65771	66250	66534	67014	67149	67420
65378	65455	65792	66251	66535	67028	67158	67421
65379	65456	65816	66259	66536	67037	67178	67422
65380	65457	65845	66260	66557	67038	67179	67423
65381	65458	65854	66283	66569	67039	67180	67424
65382	65459	65873	66286	66572	67040	67181	67425
65383	65462	65875	66350	66580	67045	67182	67426
65384	65466	65879	66356	66597	67046	67183	67427
65391	65471	65886	66376	66608	67047	67184	67428
65392	65472	65888	66377	66611	67048	67185	67429
65393	65477	65896	66378	66616	67049	67193	67430
65394	65492	65897	66384	66617	67050	67196	67431
65419	65521	65921	66396	66618	67051	67197	67432
65422	65536	65922	66397	66619	67052	67198	67433
65423	65537	65925	66406	66693	67053	67200	67434
65424	65538	65948	66407	66755	67054	67218	67435
65425	65550	65951	66416	66756	67055	67236	67436
65426	65586	65952	66418	66757	67056	67237	67437
65427	65588	65970	66420	66758	67057	67239	67438
65428	65597	65975	66427	66759	67058	67240	67439
65429	65606	65976	66431	66760	67059	67257	
65430	65610	65983	66433	66761	67060	67258	
65431	65611	65986	66434	66762	67061	67260	
65432	65623	66005	66478	66789	67062	67261	
65433	65624	66020	66479	66792	67063	67262	
65434	65625	66022	66480	66803	67064	67263	
65435	65626	66023	66481	66804	67065	67264	
65436	65627	66027	66482	66806	67066	67265	
65437	65628	66056	66483	66875	67067	67267	
65438	65630	66063	66484	66876	67068	67270	

Exhibit B

Structured Securities Valuation Methodologies

1.   **Categorization**

In connection with evaluating the Structured Securities Claims, LBHI reviewed approximately 5,000 securities issuances. Based on the terms and characteristics of each of the Structured Securities, LBHI separated the Structured Securities into the three categories described below.

a.   **Par Par Notes**

"Par Par Notes" are either (A) notes for which the terms of the contract provide for either (i) redemption at par at maturity (whether or not described as being "principal protected") and that pay non-contingent periodic interest or (ii) redemption at par, no payments of interest and do not reflect any accrual yield; or (B) FMV Notes (as defined below) that are described as at least 90% principal protected. Notes that redeem at par may indicate so on their face or may indicate a redemption at par by a formula which calculates to a minimum of par. If there are any factors that may result in a holder of a note receiving less than par for a note upon maturity, the note is not classified as a Par Par Note. This analysis is made without any regard to the probability of redemption in an amount less than par.[7]

b.   **Zero Coupon Notes**

"Zero Coupon Notes" are notes that do not bear interest and were issued at a significant discount to their face amount (and such discount was not solely attributable to distribution fees paid to dealers). These notes specify an accrual yield in their terms and do not pay interest pursuant to their terms.

c.   **Fair Market Value Notes**

Fair Market Value Notes ("FMV Notes") are notes that cannot be included in either of the categories set forth in the two preceding paragraphs. Certain of the FMV Notes provide that a portion (less than 90%) of the final redemption amount is "protected" but interest is fully contingent, while others provide that the final redemption amount is fully contingent. In classifying the FMV Notes, no consideration has been given to probabilities of contingencies occurring. The mere fact that the note is linked to the performance of an Underlying is enough to classify the instrument as a FMV Note. FMV Notes include, without limitation, (a) notes that redeem at par but pay contingent interest, (b) notes that are not redeemable at par and pay simple interest, (c) notes that are not redeemable at par and pay contingent interest and (d) notes that are

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[7]   The Allowed Claim amounts for the Par Par Notes set forth on www.lehman-docket.com may not include all accrued and unpaid interest as of the Commencement Date. Such amounts may change in the future to include such accrued and unpaid interest.

not redeemable at par and pay no interest at all or pay simple interest for a time converting to contingent interest. The examples above are not intended to be an exhaustive list of the types of notes that are categorized as FMV Notes.

2.   Lehman's Accounting Treatment of Structured Securities Prior to the Commencement Date

The Structured Securities Valuation Methodology takes into account Lehman's firm-wide accounting treatment of Structured Securities prior to the Commencement Date and applies the overlay of the Bankruptcy Code rules for determining the appropriate amount of Claims. Prior to the Commencement Date, Lehman's balance sheet included as a liability the Outstanding Notional Amount of Structured Securities, as adjusted to take into account (i) the fair value of such securities including the derivative portion (the "FV") and (ii) Lehman's credit risk; provided that with respect to the LBHI Structured Notes, after August 31, 2008, Lehman's balance sheet did not take into account Lehman's credit risk.

The fair value adjustment (the "FVA") is based on the value of Lehman's offsetting derivative hedge trade. In order to hedge exposure to the Structured Securities, certain of the Structured Securities Issuers entered into derivative contracts with other Lehman entities. The mark-to-market value of the derivative hedge was calculated as of the end of the day on September 12, 2008, based upon various Lehman internal derivative models in accordance with the methodology used on previous audited financials. Because interest continued to accrue over the weekend, the September 14, 2008 mark-to-market valuations represent mark-to-market valuations as of September 12, 2008 plus accrued interest on such valuations through the end of the day on September 14, 2008.

3.   The Structured Securities Valuation Methodology

a.   General Principles for Valuing Structured Securities Claims Based on Bankruptcy Code

The following general principles apply to the Structured Securities Methodology:

(i)   A claim that arises from the Guarantee of an obligation is generally treated no differently under section 502 of the Bankruptcy Code than a direct claim arising from the same obligation would be treated under the Code.

(ii)   Under section 502(b) of the Bankruptcy Code, the Bankruptcy Court must determine the amount of a claim as of the Commencement Date. Consequently, interest stops accruing (for Par Par Notes and FMV Notes that bear interest) and stops accreting (for Zero Coupon Notes) as of the Commencement Date.

(iii)   Acceleration of the Structured Securities is not discussed herein because based on the information available there were no Structured Securities accelerated as of the Commencement Date. Any attempted acceleration after the Commencement Date is disregarded because a creditor may not accelerate debt post petition without first seeking relief from the automatic stay. *See, e.g., In re PCH Assocs.*, 122 B.R. 181, 198 (Bankr. S.D.N.Y. 1990) ("A post-filing acceleration of the Note[] would clearly have

violated the automatic stay of section 362 of the Code and, therefore, would have been null and void."); *In re Texaco Inc.*, 73 B.R. 960, 967 (Bankr. S.D.N.Y. 1987) (holding that acceleration of the debt under the contract's terms was proscribed by the automatic stay); *In re Manville Forest Prods. Corp.*, 43 B.R. 293, 298 (Bankr. S.D.N.Y. 1984) (explaining that "tak[ing] overt steps to accelerate the debt without first seeking a modification of the stay ... would have violated the stay."), *aff'd in part*, 60 B.R. 403 (S.D.N.Y. 1986). As a result, acceleration notices received by LBHI after the Commencement Date in violation of the automatic stay are void and have no effect on claims amounts. *See Eastern Refractories Co. Inc. v. Forty Eight Insulations Inc.*, 157 F.3d 169, 172 (2d Cir. 1998) ("any proceedings or actions [that violate the automatic stay] are void and without vitality if they occur after the automatic stay takes effect.").

(iv)   A credit value adjustment ("CVA") using LBHI's credit spread as of the Commencement Date is not included for the purpose of determining an Allowed Claim under section 502 of the Bankruptcy Code. Accordingly, LBHI's method of determining Structured Securities Claims will add-back the reduction in the Structured Securities liabilities set forth on Lehman's books and records that recognized the credit spread as of the Commencement Date (the "CVA Add-Back"). In addition, for the reasons set forth below, in determining Allowed Claims for Structured Securities the FVA should only apply to FMV Notes. Accordingly, for all categories of Structured Securities *except* FMV Notes, any discount taken on account of the FVA is added back (the "FVA Add-Back").

b.   Application of the General Principles to Structured Securities

(i)   Par Par Notes

With respect to Par Par Notes, Allowed Claims will be equal to the sum of the principal amount *plus* any matured interest (whether or not such interest is contingent) as of the Commencement Date, regardless of principal protection. To the extent that interest is unmatured as of the Commencement Date, it is disallowed. The Allowed Claim amount includes a CVA Add-Back and an FVA Add-Back that adjusts the fair market value of the note to the original notional of the outstanding issue.

(ii)   Zero Coupon

With respect to Zero Coupon Notes, Allowed Claims will be equal to the sum of the issue price *plus* any accreted interest as of the Commencement Date. The Allowed Claim amount includes a CVA Add-Back and an FVA Add-Back calculated based on the difference between the fair market value and the original issuance yield to adjust the value of the note back to the original issuance yield.

(iii)   FMV Notes

With respect to the FMV Notes, if a Claim is contingent or unliquidated, the Claim is estimated under section 502(c) of the Bankruptcy Code using "whatever method is best suited to the particular contingencies at issue." *See Bittner v. Borne Chemical Co., Inc.*, 691 F.2d 134, 135 (3d Cir. 1982). The method of estimation must be (1) suited to the circumstances and (2) accommodate the underlying purposes of the Bankruptcy Code. *See id.* The point is to recognize what the creditor bargained for, while avoiding a windfall to any party.

The FMV Notes present unique circumstances and challenges due to the diversity and complexity of their structures, the number of issuers and consequent intercompany relationships they entail, and the numerosity and dispersion of investors. Estimating the value of a FMV Note by the replacement cost of the lost investment (*i.e.*, its fair market value) as of the Commencement Date achieves these objectives, is economically realistic, promotes certainty, and eases the administration of the estate, because it follows LBHI's pre-petition internal accounting methodology.

Prior to the Commencement Date, Lehman's fair market value determination inherently incorporated the concept of discounting expected cash flows back to the Commencement Date using a market rate plus LBHI's credit spread. For purposes of the Structured Securities Methodology, however, a CVA Add-Back (but no FVA Add-Back) is applied in order to eliminate the discount for LBHI's credit spread as of the Commencement Date.

<u>Exhibit C</u>

<u>Examples of Calculations of Proposed Allowed Claim Amounts</u>

Step One: Calculation of Maximum Allowable Amount

			A	B		C = A / B	D	E = C * D
ISIN	Valuation Category	Currency of Security	Notional Amount of ISIN per Clearing Systems For which Blocking Numbers Were Issued (in Currency of Issuance)	Nominal Value of ISIN per Lehman's books and records, as of September 14, 2008 (in Currency of Issuance)	Nominal Value of ISIN per Lehman's books and records, as of September 14, 2008 (in US Dollars)	% of Clearing System Notional Amount Outstanding to Lehman Notional Outstanding	Maximum Allowable Amount Calculated Pursuant to Valuation Methodologies	Adjusted Maximum Allowable Amount *
XS0359314225	Fair Market Value	SEK	486,000,000	490,000,000	71,509,953	99.2%	49,847,118	49,440,203
XS0307348234	Zero Coupon	EUR	114,390,000	114,390,000	159,257,990	100.0%	126,470,289	126,470,289

Step Two: Calculation of Proposed Allowed Amounts for Each ISIN and Blocking Number

		E (from above)		F				G = E x F
Claim #	ISIN	Adjusted Maximum Allowable Amount (Same as "E" above)	Blocking Numbers Issued For ISIN By Clearing Agencies**	Notional Amount of ISIN per Clearing Systems For which Blocking Numbers Were Issued, allocated by Blocking Number (in Currency of Issuance)	Claimant's Holdings as a % of the Notional Amont for Which Blocking Numbers Were Issued By Clearing Agencies	Does Proof of Claim Include a Valid Blocking Number Which Matches Blocking Number Issued by Clearing Agencies (Y/N)	Claim Amount, as Filed	Proposed Allowed Claim for Each Blocking Number and Each ISIN
1	XS0359314225	49,440,203	6031339	402,000,000	82.72%	Y	60,099,000.00	40,894,982.60
1	XS0359314225	49,440,203	6031332	60,000,000	12.35%	Y	8,970,000.00	6,103,728.75
2	XS0359314225	49,440,203	6045012	24,000,000	4.94%	Y	3,555,555.55	2,441,491.50
1	XS0307348234	126,470,289	CA66455	114,382,000	99.99%	Y	162,914,282.60	126,461,444.04
2	XS0307348234	126,470,289	CA18384	8,000	0.01%	Y	11,320.80	8,844.85

Step Three: Calculation of Proposed Allowed Claim Amounts For Each Proof of Claim

				H (from above)
Claim #	ISIN	Blocking Number	Claim Amount, as Filed	Proposed Allowed Claim Amount
1	XS0359314225	6031339	60,099,000.00	40,894,982.60
1	XS0359314225	6031332	8,970,000.00	6,103,728.75
1	XS0307348234	CA66455	162,914,282.60	126,461,444.04
			173,460,155.39	**Total for Claim 1**

2	XS0359314225	6045012	3,555,555.55	2,441,491.50
2	XS0307348234	CA18384	11,320.80	8,844.85
			2,450,336.35	**Total for Claim 2**

* The Adjusted Maximum Allowable Amount reflects adjustments to the Maximum Allowable Amount to take in to account the percentage of an ISIN for which blocking numbers were issued by the clearing agencies.

** Certain of the Structured Securities were not included on the list of "Lehman Programs Securities" created in connection with the Bar Date Order, and therefore claimants filing claims based on such securities were not required to obtain blocking numbers in connection with their claims. The calculations of the Proposed Allowed Claim Amounts for such claims will not include the steps relating to blocking numbers. Further, certain of the Structured Securities that are not "Lehman Programs Securities," do include an indenture trustee that filed a global claim on behalf of all holders.

Exhibit D

FORM OF NOTICE OF PROPOSED ALLOWED CLAIM AMOUNT

THIS IS A NOTICE REGARDING YOUR CLAIM(S). YOU MUST READ IT AND TAKE ACTION IF YOU DISAGREE WITH THE PROPOSED ALLOWED CLAIM AMOUNT.

UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

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In re	**:**	**Chapter 11 Case No.**
	:	
LEHMAN BROTHERS HOLDINGS INC., *et al.*,	**:**	**08-13555 (JMP)**
	:	
Debtors.	**:**	**(Jointly Administered)**

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Claim Information

[Claimant Name]

Claim #	Proposed Allowed Claim Amount

PLEASE TAKE NOTICE that, on May [_], 2011, the United States Bankruptcy Court for the Southern District of New York (the "Bankruptcy Court") entered the *Order Approving the Procedures for Determining the Allowed Amount of Claims Filed Based on Structured Securities Issued or Guaranteed by Lehman Brothers Holdings Inc.* [Docket No. [_]] (the "Order") which provides for procedures for the determination of the allowed amount of the portion of the claim referenced above (the "Claim") that is based on a structured security for purposes of voting and distributions under the debtors' in the above-referenced case (the "Debtors")[1] proposed chapter 11 plan (the "Plan").

Pursuant to the procedures approved in the Order, LBHI proposes that the allowed amount of the portion of the Claim that is based on a structured security shall be the amount set forth above under the heading "PROPOSED ALLOWED CLAIM AMOUNT."   The Debtors calculated the Proposed Allowed Claim Amount in accordance with the Structured Securities Valuation Methodologies, a copy of which is available for review on www.lehman-docket.com, and is also attached to the motion [Docket No. [_]] (the "Motion") related to the Order. A detailed calculation of the Proposed Allowed Claim Amount in accordance with the Structured Securities Valuation Methodologies is included on Exhibit A annexed hereto. The Proposed

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[1] A list of the Debtors, along with the last four digits of each Debtor's federal tax identification number, is available on the Debtors' website at http://www.lehman-docket.com.

Allowed Claim Amount does not have any affect on the portion of your claim that is not based on a structured security.

If you do NOT dispute or disagree with the Proposed Allowed Claim Amount for your Claim, then you do NOT need to file a written response and your claim will be allowed in such amount for the purposes of voting and distributions under the Plan.

If you DO dispute or disagree with the Proposed Allowed Claim Amount for your Claim, then you MUST deliver a written response (a "Response") so that such Response is actually received no later than 4:00 p.m. [___], 2011 (the "Response Deadline") by (i) Lehman Brothers Holdings Inc., 1271 Avenue of the Americas, New York, NY 10020 (Attn: Holly Clack and Tina Pederson) and (ii) Weil Gotshal & Manges LLP, 767 Fifth Avenue, New York, New York 10153 (Attn: Alfredo R. Perez, Esq. and Mark Bernstein, Esq.).

Your Response, if any, must contain at a minimum the following: (i) the name of the claimant; (ii) the claim number that is the subject of the Response; (iii) a concise statement setting forth the grounds for such Response; (iv) the address(es) to which LBHI must return any reply to your Response, if different from that presented in the proof of claim; and (v) the name, address, and telephone number of the person (which may be you or your legal representative) possessing ultimate authority to reconcile, settle, or otherwise resolve the claim on your behalf.

IF YOU DO NOT DELIVER A RESPONSE BY THE RESPONSE DEADLINE, YOU WILL BE DEEMED TO HAVE CONSENTED TO THE PORTION OF YOUR CLAIM BASED ON A STRUCTURED SECURITY BEING ALLOWED FOR PURPOSES OF VOTING AND DISTRIBUTIONS UNDER THE PLAN IN THE PROPOSED ALLOWED CLAIM AMOUNT. THE MOTION DOES NOT HAVE ANY AFFECT ON THE PORTION OF YOUR CLAIM THAT IS NOT BASED ON A STRUCTURED SECURITY.

IF YOU SUBMIT A RESPONSE AND THE DEBTORS AND YOU ARE UNABLE TO RESOLVE ANY DISPUTES REGARDING THE PROPOSED ALLOWED CLAIM AMOUNT, THE MOTION WILL BE DEEMED AN OBJECTION TO YOUR CLAIM. THE DEBTORS MAY SEEK TO HAVE SUCH OBJECTION TO YOUR CLAIM RESOLVED EITHER BY THE COURT OR THROUGH THE COURT-APPROVED MEDIATION PROCEDURES.

CLAIMANTS SHOULD NOT CONTACT THE CLERK OF THE BANKRUPTCY COURT TO DISCUSS THE MERITS OF THEIR CLAIMS.

DATED: [____], 2011
          New York, New York

Exhibit A

Calculation of Proposed Allowed Claim Amount

A	B	C	D	E	F	G
Structured Security, by ISIN	Blocking Number	Maximum Allowable Amount[1]	Percentage of Notional Amount for which Blocking Numbers were Issued by Clearing Agencies	Aggregate Amount Distributable to Claims Based on Relevant ISIN (Equals the Product of C x D)	Claimant's Percentage of Notional Amount for Which Blocking Numbers were Issued by Clearing Agencies	**PROPOSED ALLOWED CLAIM AMOUNT (Equals the Product of E x F)**
Aggregate Proposed Allowed Claim Amount:						
Claim Amount, as filed (portion based on Structured Security only):						

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[1] Calculated in accordance with the Structured Securities Valuation Methodologies

Annex A

(The Proposed Order)

UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

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                                                      :
In re   :   Chapter 11 Case No.
                                                      :
LEHMAN BROTHERS HOLDINGS INC., *et al.*,   :   08-13555 (JMP)
                                                      :
                        Debtors.   :   (Jointly Administered)
                                                      :
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ORDER PURSUANT TO SECTIONS 105(a) AND 502(b) OF THE BANKRUPTCY CODE AND BANKRUPTCY RULE 9019 APPROVING PROCEDURES FOR THE DETERMINATION OF THE ALLOWED AMOUNT OF CLAIMS FILED BASED ON STRUCTURED SECURITIES ISSUED OR GUARANTEED BY LEHMAN BROTHERS HOLDINGS INC.

Upon the motion, dated April 27, 2011 (the "Motion"), of Lehman Brothers

Holdings Inc. ("LBHI") and its affiliated debtors in the above-referenced chapter 11 cases, as

debtors and debtors-in-possession (collectively, the "Debtors" and, together with their non-

debtor affiliates, "Lehman") pursuant to sections 105(a) and 502(b) of the Bankruptcy Code and

Bankruptcy Rule 9019, for approval of procedures determining the allowed amount of claims

filed based on Structured Securities[1] issued or guaranteed by LBHI , all as more fully described

in the Motion; and the Court having jurisdiction to consider the Motion and the relief requested

therein in accordance with 28 U.S.C. §§ 157 and 1334 and the Standing Order M-61 Referring to

Bankruptcy Judges for the Southern District of New York Any and All Proceedings Under Title

11, dated July 10, 1984 (Ward, Acting C.J.); and consideration of the Motion and the relief

requested therein being a core proceeding pursuant to 28 U.S.C. § 157(b); and venue being

proper before this Court pursuant to 28 U.S.C. §§ 1408 and 1409; and due and proper notice of

the Motion having been provided to (i) the U.S. Trustee; (ii) the attorneys for the Creditors'

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[1] Capitalized terms used but not defined herein shall have the meanings ascribed to such terms in the Motion.

Committee; (iii) the Securities and Exchange Commission; (iv) the Internal Revenue Service;

(v) the United States Attorney for the Southern District of New York; and (vi) all other parties

entitled to notice in accordance with the procedures set forth in the second amended order

entered on June 17, 2010 governing case management and administrative procedures for these

cases [Docket No. 9635]; and a hearing (the "Hearing") having been held to consider the relief

requested in the Motion; and the Court having found and determined that the relief sought in the

Motion is in the best interests of LBHI, its estate and creditors, and all parties in interest and that

the legal and factual bases set forth in the Motion establish just cause for the relief granted

herein; and after due deliberation and sufficient cause appearing therefor, it is

ORDERED that the Motion is granted; and it is further

ORDERED that, pursuant to sections 105(a) and 502(b) of the Bankruptcy Code

and Bankruptcy Rule 9019, the following procedures (the "Structured Securities Claim

Determination Procedures") are approved for the determination of the allowed amount of the

portion of the Structured Securities Claims included on Exhibit A attached to the Motion that are

based on Structured Securities for the purposes of voting and distributions under the Debtors'

Plan (as such may be amended or supplemented):

> (a) Notice of Proposed Allowed Claim Amount: On or prior to June 15,
> 2011, the Debtors shall publish on www.lehman-docket.com a list of each
> Structured Security Claim and the corresponding the Proposed Allowed
> Claim Amount.[2] In addition, on or prior to June 24, 2011, the Debtors
> shall send to each holder of a Structured Securities Claim included on the
> official claims register ("Claims Register") on June 1, 2011 a notice
> substantially in the form annexed as Exhibit D to the Motion (the "Notice
> of Proposed Allowed Claim Amount") by overnight mail delivery, fax or
> email (where available) to each Claimant (and any known attorneys for

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[2] To the extent the Debtors are unable to complete the calculations for one or more Structured Securities Claims
prior to June 15, 2011, the Debtors will identify such Structured Securities Claims and indicate that the Proposed
Allowed Claim Amount has not yet been determined. Additionally, the Debtors reserve the right to object to any
such claims for voting purposes prior to the deadline established for objections to claims for voting purposes.

such Claimant that have appeared in these cases) at the address set forth on the Proof of Claim or relevant claim transfer notice, as applicable.

(b)   Claimant's Response to Proposed Allowed Claim Amount: If any holder of a Structured Securities Claim disputes the Proposed Allowed Claim Amount, then such holder must deliver a written response (a "Response"), so that such Response is <u>actually received</u> no later than 45 days after the delivery of the Notice of Proposed Allowed Claim Amount (the "Response Deadline") to LBHI at 1271 Avenue of the Americas, New York, NY 10020 (Attn: Holly Clack and Tina Pederson), with a copy to Weil, Gotshal & Manges LLP, 767 Fifth Avenue, New York, New York, 10153 (Attn: Alfredo R. Perez, Esq. and Mark Bernstein, Esq.). Any such Response must specify the grounds for such dispute.

(c)   Claim Allowance. To the extent that any Claimant does not timely deliver a Response as set forth above on or prior to the Response Deadline, (1) such Claimant will be deemed to have consented to the Proposed Allowed Claim Amount for the portion of their claim based on Structured Securities for purposes of voting and distributions under the Plan and (2) Epiq Bankruptcy Solutions, LLC, as the Court-appointed claims agent (the "Claims Agent") shall be authorized to modify the Claims Register to reflect the Proposed Allowed Claim Amount and to reflect that for the portion of their claim based on Structured Securities such claim is deemed allowed in such amount for the purposes of voting and distributions under the Plan.

(d)   Claims ADR. If the Debtors and a Claimant are unable to consensually resolve any timely delivered Response, the Motion shall be deemed an objection to such claim and the claim shall be deemed to be a "Contested Claim" as such term is defined in the *Order Pursuant to Section 105 of the Bankruptcy Code, Bankruptcy Rule 9014, and General Order M-390 Authorizing the Debtors to Implement Claims Hearing Procedures and Alternative Dispute Resolution Procedures For Claims Against Debtors* [Docket No. 8474] (the "Claims ADR Order"), and the Debtors may commence the ADR Procedures or schedule a Merits Hearing (as such terms are defined in the Claims ADR Order) in accordance with the provisions of the Claims ADR Order.

and it is further

ORDERED that, pursuant to Bankruptcy Rule 9019, the compromise of the

amounts of the portion of the Structured Securities Claims based on Structured Securities at the

Proposed Allowed Claim Amounts, or such other amount agreed to between the Debtors and the

applicable Claimant are approved; and it is further

ORDERED that, providing the Notice of Proposed Allowed Claim Amount to each Claimant (and any attorney's that have appeared in this case on behalf of such Claimants) at the address set forth on the Structured Securities Claims is fair, reasonable and proper notice to the Claimants regarding the Debtor's request to allow the Structured Securities Claims for the purposes of voting and distribution under the Plan; and it is further

ORDERED that the Debtors are authorized to take any and all steps necessary and appropriate to implement the Structured Securities Claim Determination Procedures; and it is further

ORDERED that the Structured Securities Claim Determination Procedures do not affect of modify the rights of any holder of a Structured Securities Claim under the terms of the Structured Securities or their rights to dispute or challenge the Proposed Allowed Claim Amount or to defend the previously asserted claim amount; and it is further

ORDERED that, notwithstanding anything herein, the Debtors reserve the right to object to the Structured Securities Claims on all grounds and at any time, including, after such claims have been allowed for the purposes of voting and distributions under the Plan; and it is further

ORDERED that notice of the Motion as provided therein shall be deemed good and sufficient notice of such Motion; and it is further

ORDERED that this Court retains jurisdiction with respect to all matters arising from or related to the implementation of this Order and the relief granted herein.

Dated: _____, 2011
      New York, New York

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UNITED STATES BANKRUPTCY JUDGE